## **ABSTRACT**

The invention provides a simple method for forming a gap for an erasure head to improve the quality of this erasure head. A front core 3 constituting an erasure head H includes in configuration two magnetic substances 5 and a magnetic gap 6 made of a non-magnetic substance arranged between these two magnetic substances 5, in which the gap 6 made of the non-magnetic substance is bonded by adhesion or welding between those two magnetic substances 5. By this method, the gap can be formed free of an air bubble, with good mass-productivity, and inexpensively as compared to a prior art method of forming a gap by glass bonding.